

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_109815
Title of the Manuscript:	THE IMPACT OF STATE INTERNALLY GENERATED REVENUES ON TOTAL STATE REVENUES AND FINANCIAL VIABILITY: AN EMPIRICAL ANALYSIS OF LAGOS STATE, NIGERIA
Type of the Article	Empirical Article

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PART 1: Review Comments

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<p>Compulsory REVISION comments</p> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>Yes, the article provides a very detail description and information the importance of the study and its contribution to scientific community</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>The author provides sufficient detail of literature review, but it would be better to cite some of the recent article. The State Capacity Ceiling on Tax Rates: Evidence from Randomized Tax Abatements in the DRC. The state capacity ceiling on tax rates: Evidence from randomized tax abatements in the drc. No taxation without informational foundation: on the role of legibility in tax state development Investment in University Education in Nigeria: Obstacles and Possible Solutions</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>The following comments should be incorporated before acceptance of article.</p> <p>[1] Kindly add GEL classification code after keywords</p> <p>[2] The author should add the findings in the last para of introduction, it would increase the interest of readers.</p> <p>[3] Hypothesis should be stated after the empirical literature with proper illustration, either it is null or alternative hypothesis.</p> <p>[4] Author are requested to provide variables description and measurement table before model specification.</p> <p>[5] Summary statistics and correlation matrix of the study are missing in the paper; author are requested to add it in the paper or in appendix.</p> <p>[6] The authors take panel date for empirical estimation, but the authors did not apply any panel data models (Fixed, Random effect model etc)</p> <p>[7] Table 3 should be formatted following APA style.</p> <p>[8] The authors are requested to align their study findings with underpinning theories and recent literature.</p> <p>[9] Limitation and direction for future study is missing in the article, author are requested to incorporate it in the paper</p> <p>Yes</p>	
<p>Optional/General comments</p>	<p>There are some grammatical and typos error in the article, author are requested to refine the article</p>	

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PART 2:

	Reviewer's comment	Author's comment <i>(if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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